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centuries, the lighthouse has stood as a beacon of guidance for mariners at sea. More than an aid to navigation, the lighthouse symbolizes safety, permanence, reliability, and the comforts of the familiar. For this reason, we have chosen to illustrate the Canadian eighth edition of Managerial Accounting by Garrison, Chesley, Carroll and Webb with an image that encapsulates the greatest strengths of this market leading text. Garrison is your guide through the challenging waters of managerial accounting. It identifies the three functions managers must perform within their organizations—plan operations, control activities, and make decisions—and explains what accounting information is necessary for these functions, how to collect it, and how to interpret it. Managerial Accounting 8<sup>ce</sup> focuses, now as in the past, on three qualities: Relevance, Balance and Clarity. The authors' steady focus on these core elements has led to tremendous results! As seafarers look to the lighthouse for direction along unfamiliar shore, so too can Garrison act as a compass for students seeking to master this course.

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